

INDIANA BOARD OF ACCOUNTANCY
MINUTES
January 18, 2013

I. CALL TO ORDER AND ESTABLISHMENT OF A QUORUM

Ms. Johnson, Chair of the Indiana Board of Accountancy, called the meeting to order at 10:05 am. in Room W064 of the Indiana Government Center South, 402 West Washington Street, Indianapolis, Indiana 46204 and declared a quorum in accordance with IC § 25-2.1-2-8.

Board Members Present:

Ms. Shelley Johnson, CPA, CGMA, Chair
Mr. Gregory Coy, CPA, Vice Chair
Mr. Timothy Deisher, CPA
Mr. John Kane, CPA

Board Members Absent:

Mr. James O'Brien, CPA, Esq.
Mr. Randolph Holt, Esq.

State Officials Present:

Ms. Kate Lowhorn, Board Director
Ms. Jacque Retter, Assistant Board Director
Mr. Brian Cusimano, Compliance Director
Mr. James Schmidt, DAG, Office of the Attorney General

II. ADOPTION OF THE AGENDA

A motion was made and seconded to adopt the agenda.

KANE/DEISHER
Motion carried 4-0-0

III. ADOPTION OF THE MINUTES FROM THE NOVEMBER 16, 2012 MEETING OF THE BOARD

A motion was made and seconded to adopt the amended minutes from the November 16, 2012 board meeting.

DEISHER/KANE
Motion carried 4-0-0

IV. ADMINISTRATIVE HEARINGS

A. Charles Murdock

Withdrawal of Probation
License No.: PA00020056

Respondent, Charles Murdock, is present and not presented by counsel.

Mr. James Schmidt is present to advise the Board.

Ms. Brandy Bradley is the designated court reporter.

Participating Board Members:

Ms. Johnson (Hearing Officer)

Mr. Coy

Mr. Deisher

Mr. Kane

The respondent requested that the Board grant his petition to withdraw from probation based on completion of all terms of the probation. He also requested that his license be placed at active status.

A motion was made and seconded to withdraw probation and place the respondent's license to active status.

DEISHER/COY

Motion carried 4-0-0

B. Thomas K. Witherow & Co., PC

Withdrawal of Probation

License No.:FP59400152

Respondent, Thomas K. Witherow, is present and not represented by counsel.

Mr. Joe Basile is present to represent the State of Indiana. Mr. James Schmidt is present to advise the Board.

Ms. Brandy Bradley is the designated court reporter.

Participating Board Members:

Ms. Johnson (Hearing Officer)

Mr. Coy

Mr. Deisher

Mr. Kane

The respondent requested that the Board grant his petition to withdraw from probation based on completion of a peer review and his personal appearance today as required in the previous agreement. He requested that his firm license be placed at active status.

The state made no objection to Mr. Witherow's request and left the decision to the discretion of the Board.

A motion was made and seconded to withdraw probation and place the respondent's permit to active status.

COY/DEISHER

Motion carried 4-0-0

C. Leonard Mark Fisher

Withdrawal of Probation

License No.:CP18700662

Respondent, Leonard Mark Fisher, is present and not presented by counsel.

Mr. James Schmidt is present to advise the Board.

Ms. Brandy Bradley is the designated court reporter.

Participating Board Members:

Ms. Johnson (Hearing Officer)
Mr. Coy
Mr. Deisher
Mr. Kane

The respondent requested that the Board grant his petition to withdraw from probation based on completion of all terms of the probation. He also requested that his license be placed to active status.

A motion was made and seconded to withdraw probation and place the respondent's license to active status.

COY/KANE
Motion carried 4-0-0

V. PERSONAL APPEARANCE

A. Thomas K. Witherow

Re: Probationary Appearance
License No.: CP10880340

Respondent appeared in person within six (6) months of the Order in disciplinary case. License is already on active status. All terms of the Order are now completed.

B. Leonard Mark Fisher

Re: Probationary Appearance
License No.: CP18700662

No action required.

C. Stacey Powell

Re: Positive Response on Renewal
License No.: CP10300015

Respondent, Stacey Powell, is not present and not represented by counsel.

Ms. Powell attempted online renewal with a positive response. She was sent notification by mail and e-mail requesting further information be presented. After no contact was made by Ms. Powell a personal appearance was requested. No response has been received.

A motion was made and seconded to deny license renewal.

KANE/DEISHER
Motion carried 4-0-0

VI. APPLICATION REVIEW

A. Applications for Certification as a Certified Public Accountant via Transfer of Grades:

David Frank Szulczewski
A motion was made and seconded to approve David Frank Szulczewski for licensure as a Certified Public Accountant.

COY/DEISHER

Motion carried 4-0-0

B. Application for Renewal of Lapsed Certificate:

Gregory S. Heneisen

A motion was made and seconded to approve inactive reinstatement of license number CP19200254 issued to Gregory S. Heneisen.

KANE/COY

Motion carried 4-0-0

David Bruce Behrmann

A motion was made and seconded to approve inactive reinstatement of license number CP18556172 issued to David Bruce Behrmann.

KANE/DEISHER

Motion carried 4-0-0

Thomas D. Myers

A motion was made and seconded to approve inactive reinstatement of license number CP10880500 issued to Thomas D. Myers.

KANE/DEISHER

Motion carried 4-0-0

Michael B. Tallon

A motion was made and seconded to table the reinstatement application of Michael B. Tallon and request further information be presented to the Board.

KANE/DEISHER

Motion carried 4-0-0

Julie Marie Shake

A motion was made and seconded to approve active reinstatement of license number CP19400422 issued to Julie Marie Shake.

KANE/DEISHER

Motion carried 4-0-0

Kelly Ann Voor

A motion was made and seconded to approve active reinstatement of license number CP18900153 issued to Kelly Ann Voor.

DEISHER/COY

Motion carried 4-0-0

Jeffrey Brian Wheeler

A motion was made and seconded to table the reinstatement application of Jeffrey Brian Wheeler and request a personal appearance.

KANE/DEISHER

Motion carried 4-0-0

VII. NOTICES OF NON-COMPLIANCE

A. RECOMMENDATION: Civil Penalty - \$100

A motion was made and seconded to find each of the following in noncompliance. Each individual's license shall be placed on conditional status pending the completion of his/her designated hours of CPE with the inclusion of any hours in the subject matter of ethics or accounting and auditing included in the total hour requirement with no more than fifty (50) percent of total hours in self study and payment of a one hundred dollar (\$100) civil penalty.

- i. Coy, Dale
- ii. DeBoe, Patricia
- iii. Dibley, Anthony
- iv. Fulton, James
- v. Gunderson, Thomas
- vi. Hattabaugh, Teresa
- vii. Llewellyn, Dierdre
- viii. MacDowell, Jani
- ix. Patton, Samuel
- x. Powlen, William

DEISHER/COY

Motion carried 4-0-0

B. RECOMMENDATION: Civil Penalty \$101 - \$1,000

Debra Johnson

A motion was made and seconded to find Debra Johnson in noncompliance. Her license shall be placed on conditional status pending the completion of twenty five and a half (25.5) live hours of CPE and payment of a seven hundred and ten dollar (\$710) civil penalty. The increase in fine amount represents a double penalty due to failure of the 2009 audit.

KANE/DEISHER

Motion carried 4-0-0

A motion is made and seconded to find each of the following in noncompliance. Each individual's license shall be placed on conditional status pending the completion of his/her designated hours of CPE with the inclusion of any hours in the subject matter of ethics or accounting and auditing included in the total hour requirement with no more than fifty (50) percent of total hours in self study and payment of the civil penalty determined and issued by the Board.

- i. Bales, Timothy
- ii. Briggs, Nancy
- iii. Brown, Mark
- iv. Enney, James
- v. Ford, Jess
- vi. Fouty, Steven
- vii. Frushour, Paul
- viii. Gemmecke, Judith
- ix. Hite, Mark
- x. Kurzawa, Audrey
- xi. Longstreth, Paul

DEISHER/COY

Motion carried 4-0-0

C. Petitions for Review: RECOMMENDATION: Schedule for a Hearing

James F. Ward

A motion was made and seconded to rescind the notice of noncompliance and find the petition for review moot.

KANE/DEISHER

Motion carried 4-0-0

A motion was made and seconded to grant the following individual's petition for review with Board member Jamie O'Brien appointed to preside over these hearings as the administrative law judge with all other board members as alternatives.

- i. Armstrong, Brian
- ii. Arnett, Adam
- iii. Bails, Ed
- iv. Bender, Linda
- v. Boeykens, Willy
- vi. Buczynski, Timothy
- vii. Butler, Alice
- viii. Cain, Karen
- ix. Caudill, Denise
- x. Fisher, Timothy
- xi. Fravel, Lynn
- xii. Frick, Stephen
- xiii. Gasser, Edward
- xiv. Gaw, Michele
- xv. Grimes, Steven
- xvi. Hall, Tamara
- xvii. Harris, Jennifer
- xviii. Huskins, Jon
- xix. Jenkinson, Teresa
- xx. Jones, Jeffrey
- xxi. Kalotta, Jacqueline
- xxii. Keoun, Craig
- xxiii. Kinnamon, Daniel
- xxiv. Kuhn, Kristine
- xxv. Lee, Gerald
- xxvi. Logsdon, Charles
- xxvii. Martz, Donna Kay
- xxviii. Polite, Cherie
- xxix. Rusboldt, Julie
- xxx. Shields, Mary Alberteen
- xxxi. Slavens, Kathryn
- xxxii. Wood, Margaret
- xxxiii. Wright, Alan
- xxxiv. Wright, Mary Nicole
- xxxv. Young, Marilyn
- xxxvi. Yuska Snell, Karen

DEISHER/COY

Motion carried 4-0-0

D. Petitions for Review: RECOMMENDATION: Grant Request - No Hearing Required

Brian Myers

A motion was made and seconded to rescind the notice of noncompliance and find the petition for review moot. A revised notice of noncompliance will be issued placing the license on conditional status pending the completion of eleven (11) hours of CPE and payment of a one hundred and ten (\$110) dollar civil penalty.

DEISHER/COY

Motion carried 4-0-0

George Rosa

A motion was made and seconded to rescind the notice of noncompliance and find the petition for review moot. A revised notice of noncompliance will be issued placing the license on conditional status pending the completion of fifty (50) hours of CPE of which four (4) hours are ethics and payment of a six hundred and seventy-five (\$675) civil penalty.

DEISHER/COY

Motion carried 4-0-0

A motion was made and seconded to rescind the notice of noncompliance and find the petition for review moot for each of the following individuals.

- i. Barrett, Janice
- ii. Bender, Donald
- iii. Cook, Carla
- iv. Coulter, Jeffrey
- v. Doty, Diana
- vi. Gold, Sandra
- vii. Hayden, Janet
- viii. Hopkins, Natalie
- ix. Houlihan, Patrick
- x. Kerezman, Teresa
- xi. Matejka, Lisa
- xii. Musial, Nickolas
- xiii. Nowling, Gregory
- xiv. Peck, Kimberly
- xv. Sage, Anthony
- xvi. Sage, Melissa
- xvii. Sladen, Deborah
- xviii. Strange, Andrea
- xix. Tilbury, Randy
- xx. Treida, Amy
- xxi. Umbach, Albert
- xxii. Utley, Thomas
- xxiii. Watts, Lynn
- xxiv. Weible, John
- xxv. Wessel, Stephen

DEISHER/KANE

Motion carried 4-0-0

E. Petition for Review: Post Audit Make Up Hours

Cathy Brewster

A motion was made and seconded to grant the petition for review and schedule a hearing with the administrative law judge appointed.

DEISHER/COY

Motion carried 4-0-0

Brian Ploss

A motion was made and seconded to accept the hours presented and payment of the civil penalty to find Brian Ploss in compliance.

DEISHER/COY

Motion carried 4-0-0

Thomas Walker

A motion was made and seconded to grant the petition for review and schedule a hearing with the administrative law judge appointed.

DEISHER/COY

Motion carried 4-0-0

F. Failure to Respond to Notice of Noncompliance

A motion was made and seconded to suspend the following individual's license.

- i. Bobzien, Brice
- ii. Carroll, Stephen
- iii. Cobb, Beverly
- iv. Fitterling, Lisa
- v. Lavery, Kenneth
- vi. Sfura, Richard
- vii. Shultz, Michael
- viii. Tucker, Stuart
- ix. Weaver, Ryan

COY/DEISHER

Motion carried 4-0-0

G. Response Acquiescing to Suspension

A motion was made and seconded to suspend the following individual's license.

- i. Fortune, Rachel
- ii. Klewin, Kay
- iii. Seltzer, Charles

COY/DEISHER

Motion carried 4-0-0

VIII. OLD/NEW BUSINESS

A. Continuing Education Audit

Doris Doggett

A motion was made and seconded to accept the waiver presented and request that a new waiver be requested in the future.

COY/KANE

Motion carried 4-0-0

The following determinations are tabled in order to request further proof of participation in courses in question with receipt of sign-in sheets.

- i. Haab, Matthew
- ii. Jennings, Robert

B. Resolution of Designation of Authority

A motion was made to accept the Resolution of Designation of Authority as written.

KANE/DEISHER

Motion carried 4-0-0

IX. DISCUSSION

A. Substantial Equivalency

Discussion of the NASBA substantially equivalent list was evaluated to relate to mobility. This affirmed that those double asterisk states should still be evaluated by reciprocity as opposed to substantially equivalency.

B. NASBA Vice Chair Nomination

It was the decision of the Board to refrain from making a nomination.

X. STANDING REPORTS

A. Board Liaison to the Attorney General's Office – John Kane

Mr. Kane shared information that he had received regarding board referrals and asked that the 19 unlicensed/misrepresented cease and desist orders be investigated to ensure that all operations have indeed ceased.

B. Indiana Professional Licensing Agency –Kate Lowhorn

Ms. Lowhorn notified the Board that \$535,000 is available in the investigative fund.

The October 18th meeting will be held at Notre Dame. Ms. Lowhorn asked that all members make travel and lodging arrangements prior to the meeting date.

C. Compliance Director Update- Brian Cusimano

Mr. Cusimano presented the audit summary showing \$62,000 collected to the general fund.

He has also filed a number of consumer complaints.

D. Advisory Counsel – Jim Schmidt

No comment.

E. Office of the Attorney General

Mr. Basile presented the Consumer Complaint Report created by the Attorney General's office.

XV. ADJOURNMENT

There being no further business and having completed its duties, a motion was made and seconded to adjourn the meeting of the Indiana Board of Accountancy.

The meeting adjourned at 1:23 pm.

Next Scheduled Meeting:
February 15, 2013
Indiana Government Center South
302 W. Washington St. Conference Room 5
Indianapolis, IN 46204